

HOUSE BILL No. 1241

DIGEST OF INTRODUCED BILL

Citations Affected: IC 6-6-6.5-25.

Synopsis: Aircraft registration without paying use tax. Permits the registration of an aircraft without the payment of the state use tax if: (1) the aircraft was registered in another state as of January 1, 2010, and the sales or use tax, if any, was paid to the registration state; and (2) the aircraft is registered in Indiana on or before December 31, 2010, and the registration fee and excise tax are paid for 2010.

Effective: July 1, 2010.

Van Haaften, Pelath

January 12, 2010, read first time and referred to Committee on Interstate and International Cooperation.

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Second Regular Session 116th General Assembly (2010)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2009 Regular and Special Sessions of the General Assembly.

HOUSE BILL No. 1241

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 6-6-6.5-25 IS ADDED TO THE INDIANA CODE
2 AS A **NEW** SECTION TO READ AS FOLLOWS [EFFECTIVE JULY
3 1, 2010]: **Sec. 25. An aircraft may be registered under this chapter**
4 **without the payment of the state use tax under IC 6-2.5-3 if:**
5 (1) the aircraft was registered in another state as of January
6 1, 2010, and any sales or use tax due in the registration state
7 was paid;
8 (2) there is no outstanding tax liability in the registration state
9 that directly relates to the aircraft; and
10 (3) an application for the registration of the aircraft under
11 this chapter is filed on or before December 31, 2010, and the
12 registration fee under section 3 of this chapter and the
13 aircraft excise tax under section 13 of this chapter are paid.

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